

Polestar Automotive Holding UK PLC
Assar Gabrielssons Väg 9
405 31 Göteborg, Sweden

May 24, 2022

VIA EDGAR SUBMISSION

Securities and Exchange Commission
Division of Corporation Finance
Office of Manufacturing
100 F Street, NE
Washington, D.C. 20549
Attention: Bradley Ecker, Sherry Haywood

**Re: Polestar Automotive Holding UK PLC (the “Company”)
Registration Statement on Form F-4 (the “Registration Statement”)
File No. 333-260992**

Ladies and Gentlemen:

The Company hereby requests, pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, acceleration of the effectiveness of the above-referenced Registration Statement such that the Registration Statement will become effective as of 4 P.M. Eastern Standard Time on Wednesday, May 25, 2022, or as soon thereafter as practicable.

Please contact Timothy Cruickshank of Kirkland & Ellis LLP at (212) 446-4794 or by email at tim.cruickshank@kirkland.com with any questions regarding the foregoing and to confirm the effectiveness of the Registration Statement.

[Signature Page Follows]

Very truly yours,

POLESTAR AUTOMOTIVE HOLDING UK PLC

By: /s/ Thomas Ingenlath

Name: Thomas Ingenlath

Title: Chief Executive Officer

VIA E-MAIL

cc: Christian O. Nagler
Timothy Cruickshank
Alex Lloyd
Kirkland & Ellis LLP

cc: James R. Griffin
Kyle C. Krpata
Weil, Gotshal & Manges LLP